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**RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE - EXAMINING GROUP 2640**

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Mohammed Javed Absar et al.
Application No. : 09/830,441
Filed : June 11, 2001
For : MULTI-PRECISION TECHNIQUE FOR DIGITAL AUDIO
ENCODER

Examiner : Andrew C. Flanders
Art Unit : 2644
Docket No. : 851663.424USPC
Date : May 1, 2006

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents:

In response to the Office Action dated December 1, 2005, please extend the period of time for response two months, to expire on May 1, 2006. Enclosed are a Petition for an Extension of Time and the requisite fee. Please amend the application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.

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